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May 2, 2006

VIA HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of the Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0870

Re: Docket No. 050938-TP; Joint Application for approval of transfer of control of Alltel Florida, Inc., holder of ILEC Certificate No. 10 and PATS Certificate No. 5942, from Alltel Corporation to Valor Communications Group, and for waiver of carrier selection requirements of Rule 25-4.118, F.A.C., due to transfer of long distance customers of Alltel Communications, Inc. to Alltel Holding Corporate Services, Inc.

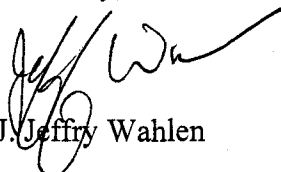
Dear Ms. Bayo:

Enclosed for filing in the above docket are the original and fifteen (15) copies of the service guarantee plan referenced in Alltel's *Amended* Application for Approval of Transfer and Waiver of Carrier Selection Requirements.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning the same to this writer.

Thank you for your assistance in this matter.

Sincerely,



J. Jeffrey Wahlen

Enclosure

cc: Kira Scott and Lee Eng Tan, w/encls.
Charlie Beck, w/encls.

DOCUMENT NUMBER-DATE

03865 MAY-2 06

FPSC-COMMISSION CLERK

Windstream Service Guarantee Program

May 1, 2006

Repair of Out of Service Troubles as Reported by Customer

Windstream shall make automatic credits in the amounts specified below for out of service troubles as reported by the customer:

Duration	
24 to 48 hours	\$ 12
> 2 days to 5 days	\$ 16
> 5 days	\$ 40

Sundays or holidays are not covered by the SGP and will be calculated and credited to customers consistent with Rule 25-4.110(6), F.A.C.

Customer Installations

Windstream shall make an automatic credit to the customer in the amount of \$25 for failure to install service on the agreed upon commitment date. Negotiated commitment dates shall not exceed 5 business days. Windstream shall continue to meet Rule 25-4.066, F.A.C.

Answer Time

Windstream shall establish a Community Service Fund (CSF) in the form of a corporate undertaking. Pursuant to the Service Guarantee Program, Windstream shall make credits to the CSF and such funds shall be disposed of in coordination with the Commission staff to promote Windstream's Lifeline service.

90% of all calls to the business and repair offices shall be answered by a live attendant prepared to give immediate assistance within 55 seconds of being transferred to the attendant. Windstream shall maintain 100% accessibility.

The amount of CSF credits shall be determined in accordance with the following parameters:

Less than 90%, but greater or equal to 80%	- \$2,000
Less than 80%, but greater or equal to 70%	- \$5,000
Less than 70%	- \$7,000

Force Majeure

In the event of named tropical or hurricane storms, Windstream may invoke Force Majeure by contacting the Director of the Division of Competitive Markets & Enforcement. Windstream shall at that time be relieved of the requirements of this SGP until Force Majeure is canceled.